



# United States Department of the Interior

## NATIONAL PARK SERVICE

1849 C Street, N.W.  
Washington, D.C. 20240

FEB 24 2012

Re: **Murray Hill School, 400 West 3<sup>rd</sup> Street, Chanute, Kansas**  
Project Number: **25877**

Dear

I have concluded my review of your appeal of the decision of Technical Preservation Services (TPS), National Park Service, denying certification of the rehabilitation of the property cited above. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I thank you and for speaking with me via conference call on February 14, 2012, and for providing a detailed account of the project.

After careful review of the complete record for this project, including the materials you submitted after our meeting, I have determined that the rehabilitation of the Murray Hill School is consistent with the historic character of the property, and that the project meets the Secretary of the Interior's Standards for Rehabilitation. Therefore, the denial issued by TPS on January 13, 2012, is hereby reversed.

The Murray Hill School (1951 – 1952) was listed individually in the National Register of Historic Places on August 23, 2011, as part of the Historic Public Schools of Kansas Multiple Property Listing. The proposed rehabilitation of this “certified historic structure” as senior apartments was found not to meet the Standards owing to the planned subdivision of the gymnasium to accommodate three residential units, and a community room for the future residents of the building.

I agree with TPS that gymnasiums and auditoriums are almost always character-defining features of historic school buildings. Subdividing such spaces, therefore, normally brings a rehabilitation into conflict with Standard 2, which states: *“The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.”*

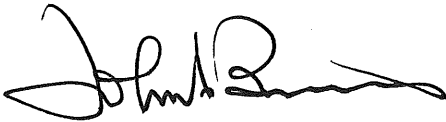
However, in this case, I find that the manner in which the apartments and community room will be inserted effectively preserves the overall character of the gymnasium and thus satisfies the requirements set by Standard 2. None of the new partitions in the apartments and community room will be full-height, and thus the full width and height of the gymnasium will be readily apparent from within each space. Moreover, the new partitions will not engage or otherwise impair the prominence of the arches that divide the space into structural bays and comprise its

most notable feature. I note also that you have revised the proposal to set the new wall for the stage four feet behind the proscenium arch, thereby adopting a major improvement recommended in the TPS decision. And finally, I note that the overall proposal for this historic property respects the character-defining features of the Murray Hill School in all other respects. As a result, I hereby reverse TPS's denial of certification.

Bear in mind, however, that the project will not become a certified rehabilitation eligible for the tax incentives until it is completed and so designated. Further, our regulations provide that final action cannot be taken on any application until the requisite fee for processing rehabilitation requests has been paid. Should you have any questions concerning procedures for final certification, please contact

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the January 13, 2012, denial that TPS issued regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,

A handwritten signature in black ink, appearing to read "John A. Burns", with a stylized, flowing script.

John A. Burns, FAIA  
Chief Appeals Officer  
Cultural Resources

cc: SHPO-KS  
IRS